

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

House Bill 4245

**FISCAL
NOTE**

BY DELEGATES WARD, HOWELL, PAYNTER, FRICH,
MARTIN, HAMRICK, KELLY, ATKINSON III, HAMILTON,

BUTLER AND FAST

[Introduced January 22, 2018; Referred
to the Committee on Small Business
Entrepreneurship and Economic Development then
Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-15-9p, relating to exempting wood furniture from state sales tax if seventy-
3 five percent of the finished product is made from wood timbered in the state and the
4 furniture is manufactured in the state.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9p. Exemption for wood furniture; conditions.

1 The sale of wood furniture is exempted from the taxes imposed by this article if:
2 (1) Seventy-five percent of the finished product is from wood timbered in the state;
3 (2) The furniture was manufactured in the state.

NOTE: The purpose of this bill is to exempt wood furniture from state sales tax if seventy-five percent of the finished product is made from wood timbered in the state and the furniture is manufactured in the state.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.